187778 (L. R.)

File. No. 43
Serial. No. 1-3.

Sub: Falling off in Sayu Revenue in Shimoga District

G. R. S. 58]

Previous references.

1877-78
~~191~~
(L. R.)

File No. 43

Serial Nos. 1–3

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1–3

M. ~~Part~~ B for

SUBJECT.

Falling off in Sayer Revenue in Shimoga District.

Judicial Dy

W D 1351—GPB—20,000—13-12-13

Serial No.	Letter No.	Letter Date	From	To
1	10557/62	1-3-78	Progs: of the Chief Comr. of mysore	
2	3	4.4.78	Comr. Nandi & Dr.	The Secy: to Ch: Comr.
2/a	153	22-10-74	Enclosure to (2)	
3	116/20	8-5-78	Comr., Nagpur Dr.	The Secy to Ch: Comr.

(1) 1878 1/3

Government of Mysore

Revenue

To

The Commrs of Divisions
Dy: Commrs of Districts

Dated 1st March
Despd
Recd

No. 1055 7/62

25 Copies despd
1 to Attorney
1 attached to Draft.
24 Reserve
57

No 1 30½
4-3-78

In reviewing the Divisional returns shewing the larger collections during December last, observes that there has been a very great falling off in the receipts & calls for an opinion as to the measures to be adopted to prevent loss of Govt from defective supervision or lax management.

Exambor

Proc. of the Chief Comm. of Mysore.

1

1

Order.

On a review of the Divisional returns showing the Sayer collections during December last, it is observed that there has been a very great ~~the realizations during~~ ~~that month to exhibit a~~ falling off in the Receipts as compared ~~as shown marginally~~ with those of Dec. 76 as shown in the statement appended on the margin. The Shimoga District though not seriously disputed, stands prominent in showing a decrease of Rs. 13,497. It appears that the Sayer collections are ~~to be approved that the~~ not properly supervised or ~~collections are not punctually~~ made in a thoroughly ~~supervised or at least that~~ manner so as to prevent ~~the proper levying of the~~ fraud and peculation. The Revenue demand does not receive the same close attention from the District Authorities, as is paid to others, admitting even the fact

	Collections Dec. 1876.	Dec. 1877.	Increase.	Decrease.
Bangalore	2204-13-8	781-8-1	0-0-0	1423-5-7
Kolar	179-9-0	181-12-1	2-3-1	0-0-0
Tumkur	4253-4-2	1483-9-7	0-0-0	2769-10-7
	6637-10-10	2446-13-9	2-3-1	4193-0-2
Mysore	2324-13-10	1778-9-0	0-0-0	546-4-10
Hassan	2360-11-6	1386-4-9	0-0-0	974-6-9
	4685-9-4	3164-13-9		1520-11-7
Shimoga	23781-6-3	10284-1-0	0-0-0	13497-5-3
Kadur	8801-15-3	7448-13-11	0-0-0	1353-1-4
Chitaldroog	2675-5-2	1007-10-4	0-0-0	1667-10-10
	35258-10-8	18740-9-3		16518-1-5
Grand Total	46581-14-10	24352-4-9	2-3-1	22231-13-2

2 It is very probable indeed, that the Distt authorities do not pay always as much attention to the supervision of the Sayer collections as they do to other branches of the Revenue demand but during a period

that the late distress has had much to do with the matter under observation. The Commrs of Divisions are requested to take prompt measures for the improvement of the collections, and to favor the Chief Commr with an expression of their opinion as to the causes of the falling off in the annual Districts above noted, and as to the measures that should be adopted to prevent Govt. from sustaining any loss consequent on defective supervision or bad management.

Printed

27. 2. 78
Secretary

To the Commrs. of Divisions.
" Sylhet & Dacca

of great distress of famine it is to be expected there must be a great falling off in all sources of revenue, and it is notorious that not only has the Sunpai trade fallen off but that numbers of the trees were last year destroyed by the severe drought, and some of the gardens were ruined. It is remarkable, however, that the most serious falling off has occurred in the Jaypur Collectorate & the Dhumpa Dt where the actual destruction from drought might have been expected to be less than in the other Dists.

No. 10557—REV. 62, DATED BANGALORE, 1ST MARCH 1878.

ORDER.—On a review of the Divisional returns shewing the Sayer collections during December last, it is observed that there has been a very great falling off in the receipts as compared with those of December 1876, as shewn in the statement appended in the margin.

Collections.

Districts.	Dec. 1876.	Dec. 1877.	Increase.	Decrease.
Bangalore	2,204 13 8	781 8 1	0 0 0	1,423 5 7
Kolar	179 9 0	181 12 1	2 3 1	0 0 0
Túmkúr	4,253 4 2	1,483 9 7	0 0 0	2,769 10 7
Total.....	6,637 10 10	2,446 13 9	2 3 1	4,193 0 2
Mysore	2,324 13 10	1,778 9 0	0 0 0	546 4 10
Hassan	2,360 11 6	1,386 4 9	0 0 0	974 6 9
Total.....	4,685 9 4	3,164 13 9	0 0 0	1,520 11 7
Shimoga	237,81 6 3	10,284 1 0	0 0 0	13,497 5 3
Kadur	8,801 15 3	7,448 13 11	0 0 0	1,353 1 4
Chitaldroog	2,675 5 2	1,007 10 4	0 0 0	1,667 10 10
Total.....	35,258 10 8	18,740 9 3	0 0 0	16,518 1 5
Grand Total.....	46,581 14 10	24,352 4 9	2 3 1	22,231 13 2

2. It appears to the Chief Commissioner that the Sayer collections are not properly supervised or made in a trustworthy manner so as to prevent fraud and peculation. It is very probable, indeed that the District authorities do not pay always as much attention to the supervision of the Sayer collections as they do to other branches of the Revenue demand ; but during a period of great distress and famine it is to be expected there must be a great falling off in all sources of revenue, and it is notorious that not only has the supari trade fallen off, but that numbers of the trees were last year destroyed by the severe drought, and some of the gardens were ruined. It is remarkable however that the most serious falling off has occurred in the Sayer collections of the Shimoga District where the actual destruction from drought might have been expected to be less than in the other Districts.

3. The Commissioners of Divisions are requested to take prompt measures for the improvement of the collections, and to favor the Chief Commissioner with an expression of their opinion as to the causes of the falling off in the several Districts above noted and as to the measures that should be adopted to prevent Government from sustaining any loss consequent on defective supervision or lax management.

R. A. COLE,
Offg. Secretary.

To—The Commissioners of Divisions. 2 Copies Track
„ Dy. Commissioners of Districts. 1 Do Track

25 Copies despd
1 To Apothecary
1 attached to Dray't
24 Reserve
51

Circular

1878.

GOVERNMENT OF MYSORE.

REVENUE.

To

THE COMMISSIONERS OF DIVISIONS.
„ DY. COMMRS. OF DISTRICTS.

Dated March 1st.
Despatched 4th
Received

No. 10557.
Rev. 62.

In reviewing the Divisional returns shewing the Sayer Collections during December last, observes that there has been a very great falling off in the receipts and calls for an opinion as to the measures to be adopted to prevent loss to Government from defective supervision or lax management.

Eg 2=113

R 57 1878.

055

From

Secretary to Chief Commissioner,
General Department.

To

Dated

Despatched

Received

ENCLOSURES NO.

General No. } 1878—79.
R No.

(2)

Mundydroog Division.
Commissioner's Office
Bangalore 4th April 1871

N 3

To,

The Secretary to the
Govt. Commissioner
of Mysore.

Sir,

With reference to Govt. Commissioners Proceedings No. 1057 dated 18th March last. B 62
-ing on the very great falling off in the receipts of Sayer revenue for the month of Decem-ber last, and calling for an opinion as to the measures to be adopted to prevent loss to Government from defective supervision or lax management, I have the honor to state that I reported most fully on the Sayer and Salt in 1870, and I beg to enclose a copy of my report for ready reference.

2. The subject is one that has

engaged my attention & interested for many years and the suggestions made in this behalf have been referred to have been taken into consideration subject to the final consideration.

3. The gardens in Lancashire districts were already suffering from the effects of the drought and in the vicinity of Accrington, Todmorden, Rochdale, Bacup, Heywood, Bolton, Manchester & other towns the supply of water was entirely cut off.

I have the honour to be,

Sir,

Your most obedient servant

Commissioners

2/2

Kundapoor Division

No. 153 R.

Commissioner's Office

Bangalore 22nd October 1874.

To,

The Secretary to the Chief

Commissioner of Mysore.

Sir,

I have the honor to ac-
acknowledge receipt of the Circular
Memo: No. 3700/P25 of the 18th August
last conveying the Chief Commis-
sioner's views on the subject of
Sayer-taxation in the Province,
and calling for the submission
of a report on the subject as
early as possible.—

2.— I considered it advisable
at once to circulate the Memo for
the opinion of Dy. Commissioners
on the several points discussed
therein, and I beg to enclose with
this letter a precis of their opinions
for Sir Richard Meade's perusal.

3. In this letter I shall con-
sider each item of Sayer in the
order in which it stands in the
table

table given in the 1st page of the Chief Commissioner's Circular Memo.—

4.— It would of course be impossible as well as impolitic to forego this item, obtained as it is by a halat on an article of luxury, which can well afford to contribute to the requirements of Government, and as it is quite certain that smuggling has been carried on to a very large extent, ever since the first alteration of the system in 1835-36, I consider that we should now endeavour, when carrying out this revision to attain two objects, the 1st being to secure the due and correct payment of the Government demand, and the 2nd being to apply the tax in such a manner as to meet the disposition to carry on extensive smuggling, without, at the same time, permitting the tax to press heavily upon the producers.—

5.— The Talooks of this Division, which

which give the largest income under the head of Soo pari, are those marginally named, and they now contribute over 50 thousand rupees annually.—,

Chiknaikenhulli
Sira.
Maddagiri.
Korlagere.
Tumkur
Honnavalli.
Kadaba.—

6.— From what I know of them, I am convinced that nearly double this amount ought to be realized, and that a very moderate Establishment ought to ensure this result, provided that arrangements somewhat to the following effect are carried out.—,

7.— To begin with, I am quite opposed to any classification of the tax. There is really very little distinction as regards the original quality of the nut, the difference depending almost entirely, on the mode of preparation, and as we make no distinction of class when imposing a halat or advalorum duty on any other item, it is not very apparent, why we should encourage defective preparation in this one article only, especially, as by so-doing, we encourage all the dishonestly disposed-

disposed producers, and traders, to endeavour, if possible, to evade the superior rate by passing it through the Cuttack as an inferior article, and it is this very form of legislation, which gives our inferior Revenue Officials such unlimited opportunities of making dishonest profits by aiding in cheating Government.

8. I would, by far, prefer to see a lower average rate fixed on Sooparie all round without reference to class or quality, and I am certain that a halat of 12/- annas a maund, as the fixed rate for the whole Province, without any sliding scale would be attended with highly satisfactory results in every respect.

9. The present rates are marginally given, which the Chief Commissioner proposes to reduce all round. This I beg respectfully to state, would not in my opinion, be a judicious plan. It would leave matters

Rs. 1-4- "
" " 12 "
" " 12- "
" " 6 "

in

in exactly the same tempting position, for dishonest traders and dealers, as that in which they now stand). Every producer and trader would be endeavouring to get his Soopari passed at the lowest or 4 Anna rate; whereas the quantity of inferior nut produced in this Province is really very small, and it seems more advisable to encourage the system of superior preparation than to induce carelessness and place the Mysore nut in an inferior position with regard to the produce of other districts where no halat is levied, and with which our Mysore nut has now to compete.

10.— Under the foregoing circumstances I am decidedly of opinion that the time has arrived for the levy of a one uniform rate, which, I beg to repeat, may, without fear, be fixed at 12 Annas a Candy.

11.— The next step towards putting

putting matters on a correct footing is to attach a Sayer Goomastah to all those Talooks which give a Sooparie Revenue of more than two thousand rupees - His duty should be pretty to keep distinct Registers for each Hobly, which should contain full details of all Sooparie gardens, and should shew the number of trees bearing and non-bearing, extent, name of owner, average produce for the last 5 years, and other particulars as per form which can be prepared;

2ndly To prepare the Puttas under the Amildars instructions for all gardens in which Sooparie is grown throughout the Talook, for, I think, that every holder of such gardens should be given a special Puttah for his garden as distinct from any other Puttah he may hold, and which shall contain full particulars on all points noted in the Hobly Register. By this means it would be

be possible at all times to ascertain the probable outturn of any garden.....,

12. The Goomastah in charge of the department in the Talook should moreover go round out of the crop time with the Sheikdar, and ascertain by personal inspection whether his Register is correct or not in detail.....>

13. All petty subordinate Establishment similar to that now maintained in Chikmagalur Kanhully should be abolished, and wherever the realizations from Sooparie are more than 2,000 Rupees in a Hobly the Amildar may be authorized to give the Hobly Sheikdar a Gumastah to assist him for 2 or 3 months during crop time with pay not exceeding 7 Rupees as a Contingent charge, and 20 per cent on the value of all smuggled produce which he may bring to account. This 20 per cent to be divided as (4)

follows

follows

5 percent to the Zemindar.
10 do to the Sheikdar.
5 do to the Gumashta.

14. I to prevent smuggling and deter traders from combining with producers to cheat the Government, it is moreover absolutely necessary that the Chief Commissioner should authorize District Officers by Summary Revenue process to recover either from the producer or the trader as he may find most convenient any amount of Salal which may have been improperly withheld.

15. The usual practice of allowing a certain quantity of Rent for the consumption of the producer and his family, should not, I think, be interfered with.

16. The provision of the Land Law must, I should say, be left entirely to the Survey and Settlement department, and my own opinion is, that if we were to attempt

t.

to enhance it to such an extent as to recoup the income now derived from the halal - we should cause much dissatisfaction and many gardens which only produce so moderately, would be abandoned; as the producers now consider that it is the purchaser, not themselves, who bears the burden of the halat.—

17.— In the Soopari producing Talukas of this Division, it does not seem necessary to entertain any Collecting Establishment, beyond the Concession of granting a Muttaddy to aid the Sheikdar at crop time, together with such Revenue peons as the Amildar can spare, though heavier Establishments may be necessary in Talukas further to the Westward.

Excise. 18.— The halat or excise duty at present levied on Imported or home grown produce is heavy, and in my opinion the following arrangements may be made. The halat might be reduced

to

to 12 annas a Pound which is
half an anna per lbs
and the Government will, I think,
be thereby a very great gainer.
I would propose that in each of
the great tobacco growing Taluks,
a Separate Gunnadah should be
retained, as in the case of Soopari,
unless where one can do both
duties; and that in whatever Taluk
the realizations are large, the
Sheristdar should under this heading
also be given a Emolument at
Crop time.....,
19... The Goonnadah at the
Taluk Head Quarters should keep a
Register in due form shewing the
extent of every tobacco holding
throughout the Taluk, and for
every piece of tobacco land more
than half an acre in extent, a
distinct Puttah should be given
containing all particulars. This
Puttah should be extra, and for
it a special license fee of
Rupee one, should be payable.
Any Ryot, any where in any
Taluk may be permitted to
cultivate for home or village use
Consumption
less
than

than half an acre of tobacco land, for which also a separate Puttah should be given bearing a license fee of only 8 annas.—,

20.— By the above arrangements all the Talukes which produce large quantities of tobacco will be kept well in hand and Registers of all the holdings which will form a valuable check upon trickery or evasion, will thus be established.—,

21.— As the extent of each man's holding can, under these circumstances be accurately ascertained by the Taluk authorities in the course of a few minutes, evasion of the Salat should be far more difficult than at present, and it will then be feasible to make the Amildar and the Tobacco Gumastah responsible for any such evasion a matter which is now quite impossible.—,

Circumstances in Coffee

22.— Neither of these articles are produced in this division, but I trust the Chief Commissioner will

will not consider it out of place on my part to offer a few remarks under these headings, as I have served for years in the part of the Province where both articles are produced.

23. Long before I left the Ashlagram Division, I was convinced that there was extensive and systematic evasion of the halal leviable, on both these items, especially on the part of native Coffee growers. The Europeans, as a rule, are forced to pay their halal, because the despatch of their crop is of necessity more public in its character: but I have heard that even these latter sometimes send off their Coffee without first remembering the claims of the Government. I have therefore long since come to the conclusion that no reduction of the halal will meet our difficulties, or create a commendable spirit of honesty in respect to Coffee or Cardamoms, and that some other

system

system of taxation will have ultimate-
ly to be established.--,

24.-- The country, moreover, where
Coffee is grown, is rugged mountain-
ous, covered with Jungle, full of
deep ravines and rapid mountain
streams and is liable to severe
bursts of the monsoon. A planter
therefore on a remote station
afraid of bad weather coming
on, is impatient to get his crop
away, and possibly waits one day
or two for the Government servant
who is to come and pass it - but -
in such country as that just -
described native subordinates,
especially those sent from the
Plains are not fond of moving
rapidly through the Jalak,
and when they arrive at the
station and find the coffee gone,
they wont only get themselves into
difficulties if they stated the
truth, and they therefore accept
at once the planters estimate,
and credit Government with
whatever

whatever he chooses to give. —

25. — Coffee and Cardamoms are moreover such fluctuating crops that however much suspicion may attach to the Estimates given by planters, it would be dangerous to assert simply from the appearance of the plantation, that a crop was a large, or a small one. A single, inopportune down pour of rain, may alter the prospects and sanguine anticipations of a planter; and it therefore appears to me that the only true solution of our difficulties, under these headings, is the levy of a light-acreage, and it is my conviction that if this arrangement is not carried out now, it will have to be adopted before many years are over. —

26. — The acreage should be light, and so levied as not to deter men from investing capital in opening up the Country in the same manner as they have hitherto done. —

It —

27. - It might be of advantage not to levy any land tax for the first three, four, or even five years after the land is taken up, and even then to make the rate progressive for 2 years more, but neither will Government be able to obtain a fair and just income under the heading Coffee and Cardamoms, nor will any reliable statistics be forthcoming as regards the extent planted up until the acreage system is established.

28. - I fully concur with the Chief Commissioner in considering that as the amount obtained from this item is very trifling and the abolition of petty taxation is always a boon to the community at large, and saves producers from much petty annoyance, the present tax may, with great advantage, be at once abolished.

29. - The excise duty on opium must be retained and the system laid down for tobacco may be made applicable to the Talooks of Hoskote, Devanhully, Chick-ballapur, Siddaghatta and Malur, these being the only 5 Talooks within the

the limits of which any extent of land is reserved for poppy cultivation.

30. — I am very glad to see that the Chief Commissioner is desirous of abolishing entirely the duty on Ghi article. As it stands, it is a tax on home industry, it is a source of petty annoyance, it is evaded to the utmost possible extent, it is considered a privilege on the part of most Public Servants not to pay it, and it is really obtained from that portion of the Community which pays the bulk of our taxation under other headings. I shall be well pleased to see it abolished altogether both as an Imperial and Municipal tax; for, if still retained, under the latter heading, it will continue as a tax on home industry unless foreign cloths are made to pay a similar impost on coming within the Municipal limits. — Ghi duty.

31. With reference to these articles, I quite concur in the views expressed by Sir Richard Meade regarding them, with one reservation. Betel leaves. Expenditure recommended.

32. — I refer to the continuance of duty on Betel leaves as an item of

of Municipal taxation. I would absolutely abolish all duty on this article. — It is extremely perishable, and therefore it is one of those items with regard to which very considerable petty oppression can be exercised, almost without fear of detection. It is perfectly easy for a Mooniagar who is refused what he considers his rightful perquisite, either in the form of, so many bundles of leaves or so many annas, to delay passing a load of Betel leaves, on a variety of pretexts either until the market is over or till the leaves are no longer fresh. — Consequently a certain percentage is, as a rule, willingly made over by the Ryot or producer at once, as delay would probably be fatal to his hopes of profit at a Fair or on a Market day. —,

33. — With regard to dry and fresh Cocoanuts, the same objection does not exist. — They are not perishable to the same extent as Betel leaves, and the Municipality and Amildar, in all large places, should

should be able to control the Octroi, and see that the work with regard to such bulky articles not of a very perishable nature is correctly and honestly performed.

34. - My propositions may therefore be summarized as follows:—

1. Soo pari. A uniform halal of 12 annas, and a special establishment for its supervision as well as distinct Cutchis for Soo pari gardens, and a Holti Register of all gardens.

2. Tobacco: A uniform halal of 12 annas, and similar arrangements to those proposed for Soo pari in the case of all Tobacco holdings with a fee of one Rupee for a Cutchi in all cases where the holding is in excess of half an acre, and 8 annas when the extent is less.

3. Coffee.
4. Cardamoms.

} No possibility of checking evasion of the halal to a marked extent, unless by maintaining very expensive Establishments. The only just and fair alternative being

being a light acreage. —

5. Pepper. Recommended to be abolished.

6. Espinni. Duty to be retained, and levied under certain conditions in 5 Talukas named.

7. Piecegoods. The duty to be absolutely abolished. —

8. Dry Cocoanut. } only an advol
9. Fresh Cocoanut. } duty to be levied.

10. Betel Leaves. The duty to be absolutely abolished. —,

35. In conclusion I wish to beg to state that if the Chief Commissioner is unwilling to forego Revenue to the extent involved by abolition of the items as above recommended, the only plan by which the amount can be recouped in a satisfactory manner is by the Revision of the Inchaiffa. For many years, nothing has been done in this respect except by Municipalities, and I have ordered the Deputies to see to it on the occasion of the next Jamabandy. —,

36. The true method of ,

revising

Revising this item however, is to put a light Kachaburja on all Lowes throughout the Province without preference to caste, or Social position. — This would at once recoup the whole of the amount which is now remitted, and with the taxes on Piece goods Cocoanuts, and Betel Leaves abolished, it would be impossible to accuse Government of endeavouring to institute an additional impost.

37. — The levy of the Kachaburja is, moreover, a simple matter which can be revised by any Officer above, on his receiving a Complaint and which cannot be diverted by the subordinate into their own pockets. —

38. — If it is thought inadvisable to forego taxation, as above noted where the Municipalities are established — I would suggest that a special shop tax may be levied, on Piece goods, and Betel Leaf shops, and that green Cocoanuts be charged for by the load and never hereafter Counted. —

39.

Revenue.
8-2-619. 1878.

0674
7

From The Commissioner
Nagar Division

To

Secretary to Chief Commissioner,
General Department. (3)

Dated 8th May
Despatched 13th "
Received 17th "

ENCLOSURES NO 2

General No. 116 } 1878-79
Rev. No. 20.

563

Explaining the heavy falling off in Sayer in the Months of Decr. last in the Municipal Distt.

To
Secretary
17-5-78

12-17/5/78

Rec'd
Part of the
Duty
Part of the
Sayer
17/5-

17/5-

17th

noted

General No 1162 & 1878. (3)
Rev: No 20 & 1878. From Nagar Division Comm's Office
Nagar 8th May 1878.

To The Secretary to the Chief Comm^r
of Mysore
General Department

Sir,

With reference to the Chief Comm^r's Proceedings No 1055 - 62 dated 1st March last, I have the honor to forward copy of letter No 1322 dated 23^d idem from the Deputy Comm^r Shimoga explaining the heavy falling off in Sayer in the month of December last -

Acknowledges to Sagar on 1st 8-4-78; with C/a No 2 2/4-4-78 from Comm^r & Dy

2. A comparison of revenue under this head can only be useful when instituted for the whole season. The Deputy Comm^r has done this and has found that up to the end of February the result has been a net loss of Rs 10,418.

3. Since the receipt of the Deputy Comm^r's explanations, the returns for the month of March last have been received. A comparative statement for both the Nagar and Shimoga Distts including the Collections for March last is enclosed; which shows that the falling off in these Districts, is as noted in the margin -

Shimoga - Amount 17071.
Nagar — 15879

4. In the Shimoga District the principal article yielding Sayer is Suparee - The Deputy Comm^r states that the yield of this crop was an average one, and

and the falling off due only to the demand for the commodity being slack. The same reason holds good for the Mulnad Taluks of Kadur also, while in the Maidan portions of that Taluk the tobacco crop which yields a considerable revenue was a comparative failure.

5. I concur with Mr. Cunningham in considering that such precautions as can be taken with the present defective Establishment are properly taken.

6. Proposals for revising the Sayer Establishments were submitted with my letter No $\frac{625}{133}$ dated 28th January 1876, and I would recommend their being now sanctioned for adoption.

I have the honor to be
Sir
Your most obedt Servant

H. Crawford
Commissioner
Nagar Dn

BR

Government arranged to get a monthly price list of Saparé from the Bellary authorities -

I have &c

Sgd D. J. Cunningham

Offg Orl Comm Shimoga Distt

True Copy

Francis Hill

Commr Nagar Dn

BVG